


**STATE OF DELAWARE**  
**OFFICE OF**  
**AUDITOR OF ACCOUNTS**

**DEPARTMENT OF HEALTH AND SOCIAL  
SERVICES**  
**DIVISION OF SUBSTANCE ABUSE AND MENTAL  
HEALTH**  
**TIME THEFT AND PHONE USAGE**  
**SPECIAL INVESTIGATION**

The seal of the State of Delaware is centered behind the text. It features two figures, a Native American on the left and a Revolutionary War soldier on the right, flanking a central shield. The shield contains a ship and a cow. A banner at the bottom of the seal reads "LIBERTY AND INDEPENDENCE".

**FIELDWORK END DATE: APRIL 21, 2008**

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State of Delaware  
Office of Auditor of Accounts  
R. Thomas Wagner, Jr. – CFE, CGFM, CICA  
**At a Glance**

*Working Hard to Protect YOUR Tax Dollars*

#### Why We Did This Review

The Office of Auditor of Accounts (AOA) received the following allegations regarding an employee of the Division of Substance Abuse and Mental Health (DSAMH):

- The employee fraudulently reported hours worked at the Milford Mobile Crisis Unit (MMCU), Delaware State University (DSU) and Delaware Psychiatric Center (DPC).
- The employee was issued two state cell phones that were frequently used for personal calls.

#### Background

DSAMH is located in the Department of Health and Social Services (DHSS). DSAMH serves the adult (age 18 and older) population in need of publicly funded behavioral health services.

DSAMH offers a continuum of crisis intervention services. These services are located throughout the State in community mental health centers, detoxification centers, and emergency rooms. Crisis Intervention Service (CIS) staff are available 24 hours a day to assist people, 18 years and older, with severe personal, family, or marital problems. These problems may include depression, major life changes such as unemployment or loss of an important relationship, anxiety, feelings of hopelessness, thoughts of suicide, delusions, paranoia, and substance abuse.

#### For further information on this release, please contact:

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## DIVISION OF SUBSTANCE ABUSE AND MENTAL HEALTH TIME THEFT

### What We Found

- Time records did not reflect the actual hours worked.
- The employee's supervisor approved a flex schedule; however, there was no documentation to support approval of a flex schedule or on-call status.
- A DSAMH employee used her assigned work cell phone for personal purposes during the month of October 2007. Personal charges for the month totaled \$19.52.
- DSAMH was unable to locate detailed billings for several months; hence, AOA could not determine the amount of personal use during those months.
- DSAMH does not have an acceptable use policy for work cell phones.

### What We Recommend

DSAMH should:

- Require that time records reflect actual time worked.
- Document approvals for flex schedules and alternative work schedules.
- Document on-call status of employees.
- Develop an acceptable use policy for work cell phones. The policy should include a management review of detailed billings to assist in identifying improper use of work cell phones.
- Request detailed billings from the vendor to determine if there were charges for personal use in other months OR calculate the average charge made from personal usage by the employee from the time the employee was assigned the cell phone through the present and require the employee reimburse DSAMH the average amounts.
- Require the employee to reimburse DSAMH for \$19.52 for personal use of the cell phone. If additional personal use is identified, DSAMH should require reimbursement.
- Take appropriate personnel action for improper use of the work cell phone.

**Please read the complete report for a full list of findings/recommendations and to review DSAMH's response to our findings.**

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# AUDIT AUTHORITY

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Title 29, Del. C. c. 29 authorizes the Auditor of Accounts to file written reports containing:

1. Whether all expenditures have been for the purpose authorized in the appropriations;
2. Whether all receipts have been accounted for and paid into the State Treasury as required by law;
3. All illegal and unbusinesslike practices;
4. Recommendations for greater simplicity, accuracy, efficiency, and economy; and
5. Such data, information, and recommendations as the Auditor of Accounts may deem advisable and necessary.

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# ALLEGATION AND BACKGROUND

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## **ALLEGATION**

AOA received the following allegations regarding an employee of the Division of Substance Abuse and Mental Health (DSAMH):

1. The employee fraudulently reported hours worked at the Milford Mobile Crisis Unit (MMCU), Delaware State University (DSU), and Delaware Psychiatric Center (DPC).
2. The employee was issued two state cell phones that were frequently used for personal calls.

## **BACKGROUND**

DSAMH is located in the Department of Health and Social Services (DHSS). DSAMH serves the adult (age 18 and older) population in need of publicly funded behavioral health services.

DSAMH offers a continuum of crisis intervention services. These services are located throughout the State in community mental health centers, detoxification centers, and emergency rooms. Crisis Intervention Service (CIS) staff are available 24 hours a day to assist people, 18 years and older, with severe personal, family, or marital problems. These problems may include depression, major life changes such as unemployment or loss of an important relationship, anxiety, feelings of hopelessness, thoughts of suicide, delusions, paranoia, and substance abuse.

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# OBJECTIVES, SCOPE, & METHODOLOGY

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## **OBJECTIVES**

The objectives of the investigation were:

1. To determine the propriety of the employee's time reporting.
2. To determine the propriety of the employee's cell phone usage.

## **SCOPE**

The scope of the investigation included a review of the employee's:

- Time records for all State-funded positions for the period of July 1, 2006 through November 30, 2007.
- Cell phone records for January 1, 2007 through November 30, 2007.

The investigation was performed in accordance with the President's Council on Integrity and Efficiency, *Quality Standards for Investigations*.

## **METHODOLOGY**

Investigative techniques included:

- Interviews and inquiry.
- Inspection of documentation.

The investigation consisted of the following procedures:

- Review supporting documentation to determine propriety of time reporting and cell phone usage.
- Perform inquiries.
- Review relevant policies and procedures.
- Summarize questionable transactions and activity.
- Develop recommendations to improve controls.

# CONCLUSIONS

Allegation	Results of Testing	Conclusion
<p>A DSAMH employee fraudulently reported hours worked at the MMCU, DSU, and DPC.</p>	<p>AOA reviewed time records during the period of July 1, 2006 through November 30, 2007, and determined (a) the employee participated in an internship at DPC while working at MMCU during the same time period (July 1, 2006 through June 30, 2007), and (b) the employee worked at DSU while working at MMCU from July 3, 2007 through November 30, 2007.</p> <p>AOA summarized the hours worked at each location and after factoring in travel time between sites, determined that:</p> <ul style="list-style-type: none"> <li>• There was a discrepancy of 95.5 hours in which the employee could not have been at MMCU based on departure times from DPC.</li> <li>• There was a discrepancy of 1.0 hour in which the employee could not have been at MMCU based on departure times from DSU.</li> <li>• The questionable hours equate to \$2,373.55.</li> </ul> <p>The employee's supervisor indicated that the employee was on call throughout the day and that the employee was permitted to flex her schedule due to her on-call status. Interviewees indicated that time records were not an accurate portrayal of actual hours worked, as the time records indicate an employee's standard work schedule versus the actual arrival and departure times to and from work. The supervisor did not review timesheets to ensure an accurate portrayal of actual hours worked. The supervisor did not document approval of a flex schedule or on-call status.</p> <p>AOA discussed the above issues with the Office of Attorney General who determined that due to conflicting support, the matter is unable to be prosecuted. Based on conflicting time records as well as the supervisor's approval to work flex hours, the allegation is unsubstantiated.</p>	<p>Unsubstantiated.</p>

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# CONCLUSIONS

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Allegation	Results of Testing	Conclusion
A DSAMH employee was issued two state cell phones that were frequently used for personal calls.	<p>AOA reviewed cell phone usage for the period of July 1, 2006 through November 30, 2007 and determined:</p> <ul style="list-style-type: none"><li>• The employee was assigned a work cell phone starting September 2007.</li><li>• The employee had access to a community work cell phone from July 1, 2006 through November 30, 2007.</li><li>• DSAMH was unable to locate detailed billings for all months except for June 2007 and October 2007.</li><li>• No personal use of the work cell phone was noted in the detailed billing for June 2007.</li><li>• The employee used her work cell phone for personal purposes during October 2007. Personal calls totaled 168 minutes for charges of \$18.48. In addition, 28 personal text messages were sent/received for charges of \$1.04. Personal use charges for the month of October 2007 total \$19.52.</li><li>• The employee admitted to using her work cell phone for personal purposes despite having her own personal cell phone.</li></ul> <p>In addition, AOA determine that DSAMH does not have an acceptable use policy for work cell phones.</p>	Substantiated.

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# FINDINGS AND RECOMMENDATIONS

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## ***Finding #1 – Time Records***

AOA found that:

- Time records did not reflect the actual hours worked.
- There was no documentation to support approval of a flex schedule or on-call status.
- A supervisor did not perform proper review and approval functions to ensure that time records reflected actual hours worked.

A strong system of controls requires proper documentation of supervisory approvals, hours worked, and changes in work schedules.

Failure to maintain adequate documentation raises questions about the validity and integrity of the time worked and increases the possibility that an employee is compensated for time not actually worked.

## ***Recommendation***

DSAMH should:

- Require that time records reflect actual time worked.
- Document approvals for flex schedules and alternative work schedules.
- Document the on-call status of employees.
- Counsel the supervisor on the importance of accurate and complete timekeeping as well as review and approval functions.

## ***Auditee Response***

As of 3/13/08 DSAMH's Crisis Intervention Services (CIS) section implemented a written policy requiring all CIS staff (full-time and seasonal employees) to sign in and out on shift log sheets for their actual arrival and departure times. It is the responsibility of the shift manager to ensure that all employees working that shift record their individual time accurately on the log. Employees must also complete individual time sheets for each pay period. These individual time sheets must match the time recorded on the shift logs.

A DHSS Variable Work Hours form will be completed to document approvals for employees with flex schedules or alternative work schedules by June 20, 2008.

On-call status: CIS supervisors are often on-call to answer staff inquiries and for clinical back up. Currently DSAMH does not compensate them for being on-call. An on-call policy has been drafted and will be implemented when it is approved. Approval is anticipated in July 2008.

DSAMH's Chief of Administration met with the CIS Director on 5/15/08 to review the audit findings and discuss the importance of accurate and complete timekeeping.

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# FINDINGS AND RECOMMENDATIONS

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## ***Finding #2 – Cell Phone Usage***

AOA found that:

- A DSAMH employee used her assigned work cell phone for personal purposes during the month of October 2007. Personal charges for the month totaled \$19.52.
- DSAMH was unable to locate detailed billings for several months; hence, AOA could not determine the amount of personal use during those months.
- DSAMH does not have an acceptable use policy for work cell phones.

A strong system of controls requires proper documentation, written policies and procedures, and supervisory reviews.

A lack of written policies and procedures and an employee's disregard for acceptable work cell phone usage resulted in improper use of a State cell phone. A lack of proper documentation and supervisory review resulted in the improper use going undetected.

## ***Recommendation***

DSAMH should:

- Develop an acceptable use policy for work cell phones. The policy should include a management review of detailed billings to assist in identifying improper use of work cell phones.
- Request detailed billings from the vendor to determine if there were charges for personal use in other months OR calculate the average charge made from personal usage by the employee from the time the employee was assigned the cell phone through the present and require the employee reimburse DSAMH the average amounts.
- Require the employee to reimburse DSAMH for \$19.52 for personal use of the cell phone. If additional personal use is identified, DSAMH should require reimbursement.
- Take appropriate personnel action for improper use of the work cell phone.

## ***Auditee Response***

DSAMH employees sign the DTI Acceptable Use Policy, which applies to State communications and computer systems including cellular/wireless telephones. A DSAMH acceptable use policy for work cell phones has been drafted and will be implemented when it is approved. Approval is anticipated in July 2008.

DSAMH was informed by Verizon that this account was not set up to provide the call detail each month. The detail billing has now been set up. It will be in effect as of June 2008. The audit covered the July 2006 - November 2007 time period. Verizon is able to provide the last 6-months of call detail.

DSAMH will calculate the average personal use charges from the available information to determine the reimbursement amount.

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# FINDINGS AND RECOMMENDATIONS

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The employee will be required to reimburse DSAMH for the \$19.52 in personal use that was identified for October 2007 and the results of the average calculation.

The employee's supervisor has met with the employee and discussed acceptable use of the cellular telephone she was issued for business purposes.

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# DISTRIBUTION OF REPORT

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Copies of this report have been distributed to the following public officials:

Executive

The Honorable Ruth Ann Minner, Governor, State of Delaware

Legislative

The Honorable Russell T. Larson, Controller General, Office of the Controller General

Other Elective Offices

The Honorable Joseph R. Biden III, Attorney General, Office of the Attorney General

Other

Mr. Vincent Meconi, Cabinet Secretary, Department of Health and Social Services

Ms. Valencia Beaty, Director, Division of Management Services, Department of Health and Social Services

Ms. Melody Lasana, Controller, Division of Management Services, Department of Health and Social Services

Ms. Renata Henry, Director, Division of Substance Abuse and Mental Health, Department of Health and Social Services